

## **2013-130 AUDIT SCOPE AND OBJECTIVES—Public Utilities Commission Transportation Reimbursement Account**

The audit by the California State Auditor will provide independently developed and verified information related to Public Utilities Commission Transportation Reimbursement Account (PUCTRA) and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine PUCTRA's total revenues and expenditures over the last eight years. In addition, identify the fees obtained from passenger stage corporations and charter-party carriers during the same period.
3. For the period between fiscal years 2009–10 through 2012–13, determine how the California Public Utilities Commission (CPUC) is spending fees collected from charter-party carriers. Specifically, whether and to what extent the CPUC is using these fees for enforcement activities, including actions taken in response to violations, as appropriate.
4. Determine how the CPUC is utilizing the positions authorized in the fiscal year 2007–08 state budget. In addition, determine whether the charter-party carrier fee increase, effective January 1, 2009, is being used to fund these positions.
5. For the period between fiscal years 2009–10 through 2012–13, determine whether and to what extent the CPUC is ensuring charter-party carriers are complying with the Passenger Charter-Party Carriers Act and how PUCTRA funds are used to ensure carriers meet these requirements.
6. Review and assess any other issues that are significant to the audit.